

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**SB 353 - HB 412**

February 2, 2017

**SUMMARY OF BILL:** Increases, from three to four years, the length of time a hotel operator is required to keep records necessary to determine the amount of hotel occupancy tax for which the operator is liable.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- Increasing the length of time a hotel operator is required to keep records necessary to determine the amount of hotel occupancy taxes owed will not have a significant impact on state or local tax collections.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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